

GIBSON, DUNN & CRUTCHER LLP

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ATTORNEYS FOR LEHMAN BROTHERS PRIVATE EQUITY FUNDS
(*listed on attached Exhibit A hereto*)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS HOLDINGS, INC., et al.,

Debtors.

Chapter 11

Case No. 08-13555 (JMP)

(Jointly Administered)

**AMENDED VERIFIED STATEMENT OF GIBSON, DUNN & CRUTCHER LLP
PURSUANT TO FEDERAL RULE OF BANKRUPTCY PROCEDURE 2019**

Pursuant to Rule 2019 of the Federal Rules of Bankruptcy Procedure, Gibson, Dunn & Crutcher LLP ("Gibson, Dunn"), a law firm which maintains its offices at 200 Park Avenue, New York, New York 10166, makes the following disclosure in connection with the chapter 11 cases (the "Cases") of Lehman Brothers Holdings, Inc., LB 745, LLC and PAMI Statler Arms LLC (the "Debtors"):

1. On September 24, 2008, Gibson, Dunn filed the Verified Statement of Gibson, Dunn & Crutcher LLP Pursuant to Federal Rule of Bankruptcy Procedure 2019 (the "2019 Statement") indicating representation of certain Lehman Brothers Private Equity Funds listed on Exhibit A attached thereto (collectively, the "Lehman Brothers Private Equity Funds"), in connection with the Debtors' Cases and certain transactions unrelated to the Cases.

2. By agreement of the three Private Equity Funds set forth below (the "CDO Funds"), Gibson, Dunn hereby withdraws its appearance on behalf of the CDO Funds and hereby amends its 2019 Statement by removing the names of the CDO Funds from the list of Lehman Brothers Private Equity Funds set forth on Exhibit A thereto. The CDO funds are as follows:

- a.) Lehman Brothers CDO Opportunity Partners 2004;
- b.) Lehman Brothers CDO Opportunity Partners II;
- c.) Lehman Brothers CDO Mezzanine Partners.

3. The names and addresses of each of the Lehman Brothers Private Equity Funds that Gibson, Dunn continues to represent is set forth on the amended Exhibit A attached hereto, each of which may have claims in connection with certain contractual funding obligations by Lehman Brothers Holdings, Inc. and Lehman Brothers Inc. The term "Lehman Brothers Private Equity Funds" is amended to include only those funds set forth on Amended Exhibit A hereto.

4. Gibson, Dunn has represented certain of the Lehman Brothers Private Equity Funds prior to the Cases. The Lehman Brothers Private Equity Funds have requested that Gibson, Dunn represent them in connection with the Cases.

5. Gibson, Dunn has obtained the consent of the Lehman Brothers Private Equity Funds to withdraw from representation of the CDO Funds and to continue the representation set forth herein.

Dated: New York, New York
September 29, 2008

Respectfully submitted,

/s/ Janet M. Weiss
Michael A. Rosenthal
Texas State Bar No. 17281490
Janet M. Weiss (JW-5460)
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ATTORNEYS FOR THE LEHMAN BROTHERS PRIVATE
EQUITY FUNDS LISTED ON EXHIBIT A

AMENDED EXHIBIT A

Lehman Brothers Merchant Banking Partners 745 Seventh Avenue New York, New York 10019	Lehman Brothers Merchant Banking Partners II 745 Seventh Avenue New York, New York 10019
Lehman Brothers Merchant Banking Partners III 745 Seventh Avenue New York, New York 10019	Lehman Brothers Merchant Banking Partners III Delaware AIVs 745 Seventh Avenue New York, New York 10019
Lehman Brothers Merchant Banking Partners IV 745 Seventh Avenue New York, New York 10019	Lehman Brothers Merchant Banking Partners IV Delaware AIVs 745 Seventh Avenue New York, New York 10019
Lehman Brothers Venture Capital Group (pre-fund, 1996-1998, aka VC Fund I) 745 Seventh Avenue New York, New York 10019	LB VC Partners LP (VC Fund II) 745 Seventh Avenue New York, New York 10019
Lehman Brothers Venture Partners 745 Seventh Avenue New York, New York 10019	Lehman Brothers VC Partners 2002 LP (VC Fund III) 745 Seventh Avenue New York, New York 10019
Lehman Brothers Venture Partners 2003-C (VC Fund IV) 745 Seventh Avenue New York, New York 10019	Lehman Brothers Venture Partners 2003-P (VC Fund IV) 745 Seventh Avenue New York, New York 10019
Lehman Brothers Venture Partners V-P 745 Seventh Avenue New York, New York 10019	Lehman Brothers Venture Partners V 745 Seventh Avenue New York, New York 10019
Lehman Brothers Loan Opportunity Fund 745 Seventh Avenue New York, New York 10019	Lehman Brothers Secondary Opportunities Fund 745 Seventh Avenue New York, New York 10019
Lehman Co-Investment Partners 745 Seventh Avenue New York, New York 10019	Lehman Brothers Secondary Opportunities Fund II 745 Seventh Avenue New York, New York 10019
Lehman Brothers MLP Opportunity Fund 745 Seventh Avenue New York, New York 10019	Lehman Brothers Real Estate Partners 745 Seventh Avenue New York, New York 10019
Lehman Brothers Real Estate Partners II 745 Seventh Avenue New York, New York 10019	Lehman Brothers Real Estate Partners III 745 Seventh Avenue New York, New York 10019

Lehman Brothers Real Estate Mezzanine Partners 745 Seventh Avenue New York, New York 10019	Lehman Brothers Real Estate Mezzanine Partners II 745 Seventh Avenue New York, New York 10019
Lehman Brothers Merchant Banking Partners IV (Europe) (Feeder Fund) 745 Seventh Avenue New York, New York 10019	Lehman Brothers Merchant Banking Partners IV (Europe) 745 Seventh Avenue New York, New York 10019
Lehman Brothers Private Equity Partners, Ltd. 745 Seventh Avenue New York, New York 10019	Lehman Brothers European Mezzanine Partners 2003 745 Seventh Avenue New York, New York 10019
Lehman Brothers European Mezzanine Partners II 745 Seventh Avenue New York, New York 10019	Lehman Brothers Distressed Structured Credit Fund 745 Seventh Avenue New York, New York 10019
Lehman Brothers Merchant Banking Partners (offshore and Japan) 745 Seventh Avenue New York, New York 10019	LB Offshore Investment Partners II LP 745 Seventh Avenue New York, New York 10019
Lehman Brothers Merchant Banking Partners IV Offshore AIV (A) LP 745 Seventh Avenue New York, New York 10019	LB Merchant Banking Partners III Cayman AIV LP 745 Seventh Avenue New York, New York 10019
LB Co-Investment Partners Cayman AIV I LP 745 Seventh Avenue New York, New York 10019	Lehman Brothers Loan Opportunity Fund Cayman LP 745 Seventh Avenue New York, New York 10019
LB Secondary OPP Offshore Fund LP 745 Seventh Avenue New York, New York 10019	LP Secondary OPP Offshore Fund II LP 745 Seventh Avenue New York, New York 10019
Lehman Brothers Offshore Real Estate Partners 745 Seventh Avenue New York, New York 10019	Lehman Brothers Real Estate Partners II 745 Seventh Avenue New York, New York 10019
Lehman Brothers Offshore Real Estate Mezzanine Partners 745 Seventh Avenue New York, New York 10019	Lehman Brothers Offshore Real Estate Partners III 745 Seventh Avenue New York, New York 10019

Lehman Brothers Offshore Real Estate Partners III (Europe) SCA, SICAR 745 Seventh Avenue New York, New York 10019	Lehman Brothers Cayman GP, Ltd. 745 Seventh Avenue New York, New York 10019
Lehman Brothers Cayman Partners, Ltd. 745 Seventh Avenue New York, New York 10019	LB Offshore GP Holdings (PE) Ltd. 745 Seventh Avenue New York, New York 10019
LB Offshore Partners (PE) Ltd. 745 Seventh Avenue New York, New York 10019	

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**VERIFICATION OF STATEMENT OF GIBSON, DUNN & CRUTCHER LLP
PURSUANT TO FEDERAL RULE OF BANKRUPTCY PROCEDURE 2019**

I, Janet M. Weiss, a partner in Gibson, Dunn & Crutcher LLP, a law firm which maintains its offices at 200 Park Avenue, New York, New York, 10166, and which has made the attached statement pursuant to Rule 2019 of the Federal Rules of Bankruptcy Procedure (the "Rule 2019 Statement"), declare under penalty of perjury that the Rule 2019 Statement is true and correct and that the filing of the Rule 2019 Statement on behalf of Gibson, Dunn & Crutcher LLP has been authorized.

September 29, 2008

/s/ Janet M. Weiss

Janet M. Weiss